Attorney's Docket No.: 07977-182002 / US3413D1

Applicant: Yamazaki, et al. Serial No.: 09/635,832 Filed : August 9, 2000 Page : 2 of 25

Amendments to the Specification:

Please replace the title as with the following amended title:

SEMICONDUCTOR DEVICE <u>HAVING SOI STRUCTURE</u> AND MANUFACTURING METHOD THEREOF